



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Re Application of:

Michael D. Brown et al.

Application No.: 10/043,991

Filed: January 9, 2002

For: **WEALTH TRANSFER PLAN USING
IN KIND LOAN REPAYMENT WITH
TERM INSURANCE PROTECTION**

Examiner: Unknown

Art Group: 2161

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REVOCATION AND POWER OF ATTORNEY

Assistant Commissioner for Patents
Washington, D.C. 20231

Dear Sir:


The Applicants/Inventors of the above-identified Application hereby revoke all previous powers of attorney given in this Application, and appoint the firm of:

IRELL & MANELLA LLP, a firm including: Paul Backofen, Reg. No. 42,278; Norman E. Brunell, Reg. No. 26,533; Gary Frischling, Reg. No. 35,515; Benjamin Hattenbach, Reg. No. 41,820; Andrei Iancu, Reg. No. 41,862; Jonathan M. Lindsay, Reg. No. 45,810; Samuel K. Lu, Reg. No. 40,707; Mark L. Niu, Reg. No. 52,075; Kimberley G. Nobles, Reg. No. 38,255; Lisa Partain, Reg. No. 40,763; Babak Redjaian, Reg. No. 42,096; Flavio Rose, Reg. No. 40,791; and Ben J. Yorks, Reg. No. 33,609; my patent attorneys, with offices located at 840 Newport Center Drive, Suite 400, Newport Beach, CA 92660, telephone (949) 760-0991, with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected herewith.

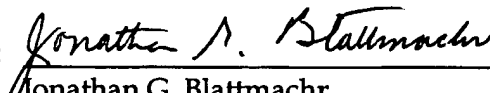
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Date: 11/10/02

By: 
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Date: 11/6/02

By: 
Jonathan G. Blattmachr